

Virginia Occupational Safety and Health



ISSUED: July 15, 2009

VOSH PROGRAM DIRECTIVE: 02-003I

<u>SUBJECT</u>: VOSH Procedures to comply with OSHA Enforcement Exemptions and Limitations under the Federal Appropriations Act, OSHA Instruction CPL 2-0.51J, [when inspecting

employers with ten or fewer employees]; Revision

A. Purpose.

This directive transmits to field personnel the limits (exemptions) for VOSH enforcement activity under the federal Appropriations Act. Attached is the most recent listing of the North American Industrial Classification System (NAICS) code for industries with a Days Away, Restricted, or Transferred (DART) occupational injury and illness rate below the national private sector rate of 2.1 for 2007. This new Appendix A to CPL 02-00-051, Enforcement Exemptions and Limitations under the Appropriations Act, contains the latest BLS occupational injury and illness rate data at the most precise industrial classification code. The new Appendix A contains numerous changes (both additions and deletions) in industries covered.

This funding measures restriction focuses on limiting the inspection of those employers who employ ten or fewer employees. (See note in Section F.)

This Program Directive is an internal guideline, not a statutory or regulatory rule, and is intended to provide instructions to VOSH personnel regarding internal operation of the Virginia Occupational Safety and Health Program and is solely for the benefit of the program. This document is not subject to the Virginia Register Act or the Administrative Process Act; it does not have general application and is not being enforced as having the force of law.

B. Scope.

This directive applies to all VOSH personnel.

C. Reference.

OSHA Instruction CPL 02-00-051 (May 28, 1998). Memorandum dated December 3, 2008.

D. Cancellation.

VOSH Program Directive 02-003H (February 15, 2008).

E. Action.

Directors and Managers will ensure that compliance activities are scheduled and conducted following the guidelines set forth in this directive.

F. Implementation.

In providing funding for OSHA and the related dependent federal funding utilized by VOSH, Congress has placed significant restrictions on enforcement activities regarding two categories of employers: small farming operations and small employers in low-hazard industries. The federal Appropriations Act contains limits for OSHA activities where 23g grant funds are used on a year-by-year basis. Since these 23g grant funds are passed through from OSHA to the State Program, VOSH is held to the same restrictions and limits imposed on federal OSHA for use of federal funds. The Appropriations Act limitations do not apply to 100% state funds (see below).

This directive includes a revised Appendix A for CPL 02-00-051 (formerly numbered CPL 2-0.51J), Enforcement Exemptions and Limitations under the federal Appropriations Act, which was forwarded by memorandum dated December 3, 2008.

The federal Appropriations Act restricts the use of federal funds for certain specified OSHA and VOSH enforcement activities. This funding which measures restrictions focuses on limiting the inspection of those employers who employ ten or fewer employees.

Caution must be exercised when inspecting employers with ten or fewer employees at all times during the previous twelve months because IMIS edit checks have not yet been put on the NAICS codes in the revised Appendix A. It may be a few months until these edit checks are in place.

NOTE:

To the extent that this directive limits or prohibits the use of Federal funds for certain VOSH activities, VOSH reserves the right to conduct activities limited or prohibited under this directive by paying for those activities with 100% 23g grant state matching funds (i.e., VOSH will conduct and pay for, with 100% state funds, fatal accident investigations on farms with 10 or fewer employees and no temporary labor camp activity within the previous 12 months). Approval to conduct and pay for such activities must be received in advance from the VOSH program director.

Compliance officers who are approved to perform such 100% state funded inspections shall keep a record of their time spent on such activities which must be entered as a separate line entry on the CSHO's FLSA Individual Time Sheet.

The entry for this separate line under the column labeled "Category" or "Organization/Activity" shall be "23g exempt.-100%. In the adjoining column labeled "Cost Code" enter "State funds". A sample FLSA Individual Time Sheet is provided.

G. Effective Date.

July 15, 2009.

H. Expiration Date.

Not Applicable.

C. Ray Davenport

Commissioner

Attachments: Sample FLSA Sheet; and

OSHA Instruction, CPL 2-0.51J (May 28, 1998) Revised Appendix A (December 3, 2008) or refer to:

http://www.osha.gov/OshDoc/Directive pdf/CPL 2-0 51J.pdf

Distribution: Commissioner of Labor and Industry

Assistant Commissioner - Programs VOSH Directors and Managers VOSH Compliance Staff

Cooperative Programs Director and Manager

Legal Support Staff VOSH IMIS Staff

OSHA Area Office, Norfolk

OSHA Regional Administrator, Region III

When the guidelines, as set forth in this Program Directive, are applied to the Commissioner of the Department of Labor and Industry and/or to Virginia employers, the following federal terms if, and where they are used, shall be considered to read as below:

Federal Terms VOSH Equivalent

29 CFR VOSH Standard

Regional Administrator Commissioner of Labor and Industry

Area Director VOSH Director

Regional Solicitor Attorney General or VOSH

Office of Legal Support (OLS)

Agency Department

Office of Statistics VOSH Research and Analysis

Compliance Safety and Health Officer (CSHO)

and/or Industrial Hygienist

CSHO

Field Inspection Reference Manual (FIRM) VOSH Field Operations Manual (FOM)

OSHA Field Operations Manual (OFOM)

VOSH Field Operations Manual (FOM)

OSHA Instruction CPL 2.115 VOSH FOM, Chapter 1, C.

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY INDIVIDUAL TIME SHEET

Name			Office/Division				_	Bi-Weekly Period									
	SAMPLE			SAMPLE					SAMPLE								
Important: To turn on auto-calculate feature, place cursor in			first wh	first white cell of table below. Then, click on TABLE - C.					E - CALO	ALCULATE - CALCULATE TABLE - OK.							
					Firs	t Week:							Secon	d Week	:		
Category	Cost Code	Sat	Sun	M	Т	W	Th	F	Total	Sat	Sun	M	Т	W	Th	F	Total
Work Hours	802								0								0
23g exempt100%	state funds								0								0
Annual Leave									0								0
Sick Personal Leave									0								0
Holiday Leave									0								0
Inclement Weather									0								0
Family/Personal									0								0
									0								0
									0								0
	Totals:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Remarks: 1- Exemp	et employees' tir	ne sheet	ts are for	record k	eeping p	urposes (only.										
My signature indicates	s that I have	accurate	ely repor	ted all t	ime for	both w	eeks sho	wn.									
Signature of Employee								Date	:								
My signature indicates t	that the above ro	ecord is	correct t	o the bes	t of my k	knowledg	ge.										
Employee Supervisor S	ignature									Date	:						

MEMORANDUM FOR: REGIONAL ADMINISTRATORS

STATE DESIGNEES

FROM: THOMAS M. STOHLER

Acting Assistant Secretary

SUBJECT: Appropriations Act: Replacement of Appendix A for

CPL 02-00-051

Attached is the most recent listing of the North American Industry Classification System (NAICS) codes for industries with a Days Away, Restricted, or Transferred (DART) occupational injury and illness rate below the national private sector rate of 2.1 for 2007. This new Appendix A to CPL 02-00-051, Enforcement Exemptions and Limitations under the Appropriations Act, contains the latest BLS occupational injury and illness rate data at the most precise industrial classification code. It will be added to the electronic version of CPL 02-00-051 on the OSHA Website. Appendix A will be effective on the date of this memorandum.

Caution must be exercised when inspecting employers with ten or fewer employees at all times during the previous twelve months because IMIS edit checks have not yet been put on the NAICS codes in the revised Appendix A. It may be some time before these edit checks are in place.

If you have any questions regarding the above, please contact Helen Rogers in the Office of General Industry Enforcement (202) 693-1867.

Attachment



DIRECTIVE NUMBER: CPL 2-0.51J **EFFECTIVE DATE:** May 28, 1998

SUBJECT: Enforcement Exemptions and Limitations under the Appropriations Act.

ABSTRACT

Purpose: Explains the limits on inspection activities under the Appropriations Act.

Scope: OSHA-wide.

References: CPL 2.103 - Field Inspection Reference Manual,

CPL 2.115 - Complaint Policy and Procedures,

STP 2.22A - State Plan Policies and Procedures Manual.

Cancellations: CPL 2-0.51I, Dated October 15, 1997.

State Impact: See Paragraph VI.

Action Offices: National, Regional, and Area Offices.

Originating Office: Directorate of Compliance Programs.

Contact: Don Kallstrom (202) 219-8031

Office of General Industry Compliance Assistance; FPB - N3107

200 Constitution Avenue, NW

Washington, DC 20210

Special Notice: Appendix A contains time sensitive information. OSHA will automatically update the

information in Appendix A after it is received from the Bureau of Labor Statistics.

By and Under the Authority of Charles N. Jeffress Assistant Secretary

Cover page

Change effective 1-15-99 - Appendix A
Change effective 2-7-00 - Appendix A
Change effective 2-9-01 - Appendix A
Change effective 1-2-02 - Appendix A
Change effective 1-7-03 - Appendix A
Change effective 2-23-05 - Appendix A
Change effective 12-05-05 - Appendix A
Change effective 11-20-06 - Appendix A
Change effective 12-10-07 - Appendix A
Change effective 12-3-08 - Appendix A

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- **Purpose.** This instruction explains the limits (exemptions and limitations) for the Occupational Safety and Health Administration's (OSHA) enforcement activity under the Appropriations Act. This funding measure's riders and this instruction focus on limiting the inspection of those employers who employ ten or fewer employees.
- II. <u>Scope.</u> This instruction applies OSHA-wide and where applicable, to those Employment Standards Administration (ESA) offices enforcing OSHA's Field Sanitation and Temporary Labor Camp standards in agricultural settings. The restrictions to OSHA's enforcement activity apply to places of employment (farms and establishments who's Standard Industrial Classification code is listed in Appendix A) who employ 10 or fewer employees.

III. References.

- A. OSHA Instruction STP 2.22A, May 14, 1986, the State Plan Policies and Procedures Manual
- B. OSHA Instruction CPL 2.103, September 26, 1994, the Field Inspection Reference Manual (FIRM)
- C. Secretary's Orders 5-96 and 6-96, December 27, 1996, Delegation of Authority and Assignment of Responsibility to the Assistant Secretary for Employment Standards and Other Officials in the Employment Standards Administration and the Assistant Secretary for Occupational Safety and Health.
- D. OSHA Instruction CPL 2.115, June 14, 1996, Complaint Policies and Procedures.
- IV. Cancellation. OSHA Instruction CPL 2.51I, October 15, 1997, is canceled.
- V. <u>Action</u>. OSHA Regional Administrators and Area Directors are to ensure that they schedule and conduct enforcement activities following the guidelines set forth in this instruction. They shall insure distribution of these guidelines to Employment Standards Administration, Wage and Hour Division District offices who are responsible for enforcing the OSHA field sanitation and temporary labor camp standards pursuant to Secretary's Orders 5-96 and 6-96. These guidelines are in effect until superseded or amended.

The Directorate of Administrative Programs will ensure that the updated Appendix A appears on the OSHA Internet site as soon as possible after receiving it from the Directorate of Compliance Programs. The version of Appendix A which appears on OSHA's Internet Web Page is the one currently being applied. The date Appendix A is updated will be noted on the Abstract.

VI. Federal Program Change. This instruction describes a Federal program change which affects State programs. Under OSHA's Appropriations Act, States cannot be reimbursed for any share of funds expended for activities prohibited by these exemptions and limitations and must be able to demonstrate that no Federal funds have been used for prohibited activities. The States shall respond via the two-way memorandum to the Regional Office as soon as the State's intention regarding the enforcement activity limitations and exemptions is known, but no later than 60 calendar days after the date of transmittal from the Directorate of Federal-State Operations. If a State plans to fund the prohibited activities, it shall provide a brief description of its alternative funding approach in the Comment Section of the two-way memorandum and maintain appropriate accounting procedures for assuring that no 23(c) funds are expended for these activities.

- VII. <u>Background</u>. In providing funding for OSHA, Congress has placed restrictions on enforcement activities regarding two categories of employers: small farming operations and small employers in low-hazard industries. The Appropriations Act contains limits for OSH Act activities on a year-by-year basis.
- **VIII. Key Terms.** Definitions pertinent to this Directive are the following:

A "farming operation" means any operation involved in the growing or harvesting of crops, the raising of livestock or poultry, or related activities conducted by a farmer on sites such as farms, ranches, orchards, dairy farms or similar farming operations. These are employers engaged in businesses that have a two digit Standard Industrial Classification (SIC) of 01 (Agricultural Production - Crops), 02 (Agricultural Production - Livestock and Animal Specialties), and four digit SIC 0711 (Soil Preparation Services), 0721 (Crop Planting, Cultivating, and Protecting), 0722 (Crop Harvesting, Primarily by Machine), 0761 (Farm Labor Contractors and Crew Leaders), and 0762 Farm Management Services).

A "temporary labor camp" means farm housing directly related to the seasonal or temporary employment of farm workers.

"Housing" includes both permanent and temporary structures located on or off the property of any employer who meets the above definition.

"Lost Workday Injury Rate Below the National Average" is an occupational lost workday injury (LWDI) rate which is lower than the national average rate for the private industry sector, as most recently published by the Bureau of Labor Statistics, at the most precise (SIC) code for which such data is published, using the 1987 manual.

IX. General Enforcement Guidelines. Before initiating enforcement activities OSHA will decide whether the appropriation rider prohibits OSHA enforcement. Where this determination cannot be made beforehand, the CSHO will determine the status of the small farming operation or a small employer in a low-hazard industry upon arrival at the workplace. If the prohibition applies, the inspector must immediately discontinue the inspection activities and leave the premises as soon as possible. Table No. 1 provides an at-a-glance reference to our activities under the funding measure.

Table 1 (Exceptions and Limitations)

TLC = Temporary Labor Car	mp EES = Employees	ERS = Employer	
OSHA Activity	Farm with 10 or fewer EES and no TLC activity within 12 mo.	Farm with more than 10 EES or a farm with an active TLC within 12 Mo.	Non-farm ERS with 10 or fewer EES in a SIC listed in Appendix A
Programmed Safety Inspections	Not Funded	Can Inspect	Cannot Inspect
Programmed Health Inspections	Not Funded	Can Inspect	Can Inspect
Employee Complaint	Not Funded	Can Inspect	Can Inspect (See limits on Citations and Penalties)
FAT/CAT and Accidents	Not Funded	Can Inspect	Can Inspect
Imminent Danger	Not Funded	Can Inspect	Can Inspect
11C	Not Funded	Can Inspect	Can Inspect
Consultation & Technical Assistance	Not Funded	Permitted	Permitted
Education and Training	Not Funded	Permitted	Permitted
Conduct Surveys & Studies	Not Funded	Permitted	Permitted

- X. <u>Enforcement Guidance for Small Farming Operations</u>. The Appropriations Act exempts small farming operations from enforcement of <u>all</u> rules, regulations, standards or orders under the Occupational Safety and Health Act.
 - A. A farming operation is **exempt** from **all** OSHA activities if it:
 - 1. Employs 10 or fewer employees currently and at all times during the last 12 months; and
 - 2. Has not had an active temporary labor camp during the proceeding 12 months.

Note: Family members of farm employers are not counted when determining the number of employees.

B. A farming operation with 10 or fewer employees that maintains a temporary labor camp or has maintained a temporary labor camp within the last twelve months **is not** exempt from inspection. For OSHA, the inspection may include all working conditions covered by OSHA standards except for Field Sanitation, 29 CFR 1928.110, and except as noted, Temporary Labor Camps, 29 CFR 1910.142, which

are being enforced by the Wage and Hour Division under Secretary of Labor Order 6-96.

- 1. OSHA, however, retains inspection responsibility for those camps of employees engaged in eggs or poultry production (SIC 025) or red meat production (SIC 021) or engaged in the post-harvest processing of agricultural or horticultural commodities. Generally, post-harvest processing can be thought of as changing the character of the product (canning, making cider or sauces, etc.) or a higher degree of packaging (washing, bundling and bagging carrots) versus field sorting in a shed for size.
- C. The Wage and Hour Division, ESA, will also exercise responsibility for enforcement in agriculture of OSHA field sanitation and temporary labor camp standards, except as noted in "b" above, in nine States operating OSHA-approved State plans which have elected to follow the jurisdictional transfer of authority as effected by Secretary's Orders 5-96 and 6-96. These States are: Alaska, Indiana, Iowa, Kentucky, Minnesota, South Carolina, Utah, Virgin Islands, and Wyoming.

In the fourteen (14) other States operating OSHA-approved State plans, enforcement of field sanitation and temporary labor camp standards in agriculture will not transfer to ESA and will continue as a State responsibility. These States are: Arizona, California, Hawaii, Maryland, Michigan, Nevada, New Mexico, North Carolina, Oregon, Puerto Rico, Tennessee, Vermont, Virginia, and Washington.

- XI. <u>Enforcement Guidance for Small Employers in low-hazard industries</u>. The Appropriations Act exempts small employers in low-hazard industries from **programmed safety inspections**.
 - A. No programmed safety inspections are permitted of a small employer if:
 - 1. It employs 10 or fewer employees currently and at all times during the last 12 months; and
 - 2. The lost workday case rate for its primary SIC [NAICS] work activity is below the all-industry national average. (See Appendix A for listings.)
 - B. The Appropriations Act <u>allows</u> several OSHA activities in establishments of small (10 or fewer employees) low-hazard rate employers that are exempt from programmed safety inspections. All OSHA Offices are allowed to:
 - 1. Provide consultation and technical assistance as well as educational and training services. It can also conduct surveys and studies authorized by the OSHA.
 - 2. Investigate or schedule inspections in response to an employee complaint in accordance with current complaint procedures in CPL 2.115 [VOSH FOM, Chapter 1, C.]. The only complaint inspections which are permitted under the rider are those from current employees.
 - a. Citations may be issued for any violation found during a complaint inspection whether or not the violative condition is a subject of the complaint. But:
 - b. Penalties may <u>only</u> be assessed when the violations are classified as willful violations or failure to abate notifications and when such violations and failure to abate notifications are related to the original complaint.

- 3. Take any action authorized by the Act with respect to alleged imminent danger situations.
- 4. Take any action authorized by the Act with respect to **health hazards**.
 - a. Health inspections are to be scheduled, observed health hazards cited, and penalties assessed for all classifications of violations in accordance with current procedures.
 - b. Apparent safety violations noted during a health inspection of an establishment exempted from programmed safety inspections shall not be cited or referred for later inspection unless such violations create an imminent danger.
 - c. If this inspection is a health-related complaint, the procedures in paragraph XI. B. 4. take precedence over the procedures in paragraph XI. B. 2.

Note: A Compliance Officer can discuss non-citable violations during the closing conference and provide information relating to consultation services.

5. Take any action authorized by the Act with respect to employment accidents involving a fatality of one or more employees or <u>hospitalization</u> of <u>two or more employees</u>. All apparent violative conditions involving safety or health may be cited and penalties proposed related to the accident.

Note: The reporting requirements of 29 CFR 1904.8 have not changed. Employers are not obligated to report accidents involving overnight hospitalization of fewer than three employees. However, OSHA is allowed to conduct any accident investigation of a small, non-farming, employer once we become aware that an accident as described above has occurred. Where OSHA learns of such accidents, we can inspect or investigate.

- 6. Take any action authorized by the Act with respect to alleged discrimination against employees.
- XII. <u>Late Discovery of Exemption</u>. If it becomes clear after an inspection that the employer was exempt from inspection at the time of the inspection, the Area Director shall ensure that no citations are issued or penalties proposed contrary to the provisions of this instruction.
 - A. If already issued, but not yet contested, any such citation or proposed penalty shall be withdrawn.
 - B. If the employer has already filed a notice of intent to contest, the Area Director shall inform the Regional Solicitor who shall take appropriate action to ensure that the case is not pursued before the Occupational Safety and Health Review Commission.
 - C. If such citations and penalties have become a final order, the Area Director shall ensure that no penalties are collected.
- XIII. <u>IMIS</u>. If an inspection is not conducted because of an Appropriations Act rider exemption, the CSHO shall complete an OSHA-1 Form according to current IMIS instructions. Also where the scope of an inspection has been limited due to restrictions imposed by a rider to the Appropriations Act, it can be so noted in block 42 Optional Information.

APPENDIX A

North American Industrial Classification System (NAICS) Codes for Industries with a Days Away, Restricted, or Transferred (DART) Rate Less Than the National Average Rate of 2.1 for 2007.

Source: Bureau of Labor Statistic (BLS) data released October 23, 2008

NAICS INDUSTRY

Agriculture, Forestr	y, Fishing & Hunting
111110	Soybean Farming
111120	Oilseed (except Soybean) Farming
111130	Dry Pea & Bean Farming
111140	Wheat Farming
111150	Corn Farming
111160	Rice Farming
111191	Oilseed & Grain Combination Farming
111199	All Other Grain Farming
113110	Timber Tract Operations
114111	Finfish Fishing
114112	Shellfish Fishing
114119	Other Marine Fishing
114210	Hunting & Trapping
115111	Cotton Ginning
115112	Soil Preparation, Planting, & Cultivating
115113	Crop Harvesting, Primarily by Machine
115115	Farm Labor Contractors & Crew Leaders
Mining	
211111	Crude Petroleum & Natural Gas Extraction
211112	Natural Gas Liquid Extraction
213112	Support Activities for Oil & Gas Operations
Utilities 221111	Hydroelectric Power Generation
221111	Fossil Fuel Electric Power Generation
221112	Nuclear Electric Power Generation
221330	Steam & Air-Conditioning Supply
221330	Steam & An-Conditioning Supply
Construction	
237120	Oil & Gas Pipeline & Related Structures Construction
237210	Land Subdivision
237990	Other Heavy & Civil Engineering Construction
238320	Painting & Wall Covering Contractors

Manufacturi	ing
311111	Dog & Cat Food Manufacturing
311212	Rice Milling
311212	Wet Corn Milling
311221	Soybean Processing
311222	·
	Other Oilseed Processing
311811	Retail Bakeries
311930	Flavoring Syrup & Concentrate Manufacturing
312221	Cigarette Manufacturing
312229	Other Tobacco Product Manufacturing
313111	Yarn Spinning Mills
313210	Broadwoven Fabric Mills
313221	Narrow Fabric Mills
313222	Schiffli Machine Embroidery
313230	Nonwoven Fabric Mills
313311	Broadwoven Fabric Finishing Mills
314911	Textile Bag Mills
314999	All Other Miscellaneous Textile Product Mills
315211	Men's & Boys' Cut & Sew Apparel Contractors
315212	Women's, Girls', & Infants' Cut & Sew Apparel Contractors
315221	Men's & Boys' Cut & Sew Underwear & Nightwear Manufacturing
315223	Men's & Boys' Cut & Sew Shirt (except Work Shirt) Manufacturing
315228	Men's & Boys' Cut & Sew Other Outerwear Manufacturing
315231	Women's & Girls' Cut & Sew Lingerie, Loungewear, & Nightwear Manuf.
315232	Women's & Girls' Cut & Sew Blouse & Shirt Manufacturing
315233	Women's & Girls' Cut & Sew Dress Manufacturing
315234	Women's & Girls' Cut & Sew Suit, Coat, Tailored Jacket, & Skirt Manuf.
315239	Women's & Girls' Cut & Sew Other Outerwear Manufacturing
315291	Infants' Cut & Sew Apparel Manufacturing
315292	Fur & Leather Apparel Manufacturing
315299	All Other Cut & Sew Apparel Manufacturing
315991	Hat, Cap, & Millinery Manufacturing
315992	Glove & Mitten Manufacturing
315993	Men's & Boys' Neckwear Manufacturing
315999	Other Apparel Accessories & Other Apparel Manufacturing
316214	Women's Footwear (except Athletic) Manufacturing
316992	Women's Handbag & Purse Manufacturing
316993	Personal Leather Good (except Women's Handbag & Purse) Manuf.
316999	All Other Leather Good Manufacturing
321219	Reconstituted Wood Product Manufacturing
322122	Newsprint Mills
322122	Paperboard Mills
3222130	Setup Paperboard Box Manufacturing
322213	Fiber Can, Tube, Drum, & Similar Products Manufacturing
322214	Nonfolding Sanitary Food Container Manufacturing
	· · · · · · · · · · · · · · · · · · ·
322221	Coated & Laminated Packaging Paper & Plastics Film Manufacturing

322291	Sanitary Paper Product Manufacturing
323113	Commercial Screen Printing
323114	Quick Printing
323118	Blankbook, Looseleaf Binders, & Devices Manufacturing
323122	Prepress Services
323122	riepiess services
324110	Petroleum Refineries
325110	Petrochemical Manufacturing
325120	Industrial Gas Manufacturing
325120	Inorganic Dye & Pigment Manufacturing
325132	Synthetic Organic Dye & Pigment Manufacturing
325181	Alkalies & Chlorine Manufacturing
325182	Carbon Black Manufacturing
325188	All Other Basic Inorganic Chemical Manufacturing
325191	Gum & Wood Chemical Manufacturing
325192	Cyclic Crude & Intermediate Manufacturing
325193	Ethyl Alcohol Manufacturing
325199	All Other Basic Organic Chemical Manufacturing
325211	Plastics Material & Resin Manufacturing
325211	Synthetic Rubber Manufacturing
	•
325221	Cellulosic Organic Fiber Manufacturing
325222	Noncellulosic Organic Fiber Manufacturing
325312	Phosphatic Fertilizer Manufacturing
325320	Pesticide & Other Agricultural Chemical Manufacturing
325320 325411	Pesticide & Other Agricultural Chemical Manufacturing Medicinal & Botanical Manufacturing
325411	Medicinal & Botanical Manufacturing
325411 325412	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing
325411 325412 325413	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing
325411 325412 325413 325414	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing
325411 325412 325413 325414 325520	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing
325411 325412 325413 325414 325520 325611	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing
325411 325412 325413 325414 325520 325611 325910	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing
325411 325412 325413 325414 325520 325611	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing
325411 325412 325413 325414 325520 325611 325910	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913 332993	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing Ammunition (except Small Arms) Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing
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325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913 332993 332995	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing Ammunition (except Small Arms) Manufacturing Other Ordnance & Accessories Manufacturing Oil & Gas Field Machinery & Equipment Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913 332993 332995 333132 333291	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing Ammunition (except Small Arms) Manufacturing Other Ordnance & Accessories Manufacturing Oil & Gas Field Machinery & Equipment Manufacturing Paper Industry Machinery Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913 332993 332995 333132 333291 333292	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing Ammunition (except Small Arms) Manufacturing Other Ordnance & Accessories Manufacturing Oil & Gas Field Machinery & Equipment Manufacturing Paper Industry Machinery Manufacturing Textile Machinery Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913 332993 332995 333132 333291 333292 333293	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing Ammunition (except Small Arms) Manufacturing Other Ordnance & Accessories Manufacturing Oil & Gas Field Machinery & Equipment Manufacturing Paper Industry Machinery Manufacturing Textile Machinery Manufacturing Printing Machinery & Equipment Manufacturing
325411 325412 325413 325414 325520 325611 325910 327410 327420 327992 331315 331411 332913 332993 332995 333132 333291 333292	Medicinal & Botanical Manufacturing Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing Adhesive Manufacturing Soap & Other Detergent Manufacturing Printing Ink Manufacturing Lime Manufacturing Gypsum Product Manufacturing Ground or Treated Mineral & Earth Manufacturing Aluminum Sheet, Plate, & Foil Manufacturing Primary Smelting & Refining of Copper Plumbing Fixture Fitting & Trim Manufacturing Ammunition (except Small Arms) Manufacturing Other Ordnance & Accessories Manufacturing Oil & Gas Field Machinery & Equipment Manufacturing Paper Industry Machinery Manufacturing Textile Machinery Manufacturing

333314	Optical Instrument & Lens Manufacturing
333315	Photographic & Photocopying Equipment Manufacturing
333611	Turbine & Turbine Generator Set Units Manufacturing
333618	Other Engine Equipment Manufacturing
333993	Packaging Machinery Manufacturing
333996	Fluid Power Pump & Motor Manufacturing
333997	Scale & Balance (except Laboratory) Manufacturing
333997	Electronic Computer Manufacturing
334111	
	Computer Storage Device Manufacturing
334113	Computer Terminal Manufacturing
334119	Other Computer Peripheral Equipment Manufacturing
334210	Telephone Apparatus Manufacturing
334220	Radio & TV Broadcasting & Wireless Communications Equip. Manuf.
334290	Other Communications Equipment Manufacturing
334310	Audio & Video Equipment Manufacturing
334411	Electron Tube Manufacturing
334412	Bare Printed Circuit Board Manufacturing
334413	Semiconductor & Related Device Manufacturing
334414	Electronic Capacitor Manufacturing
334416	Electronic Coil, Transformer, & Other Inductor Manufacturing
334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing
334419	Other Electronic Component Manufacturing
334510	Electromedical & Electrotherapeutic Apparatus Manufacturing
334511	Search, Detection, Navigation, Guidance, Aeronautical, & Nautical System & Instrument
	Manuf.
334512	Automatic Environmental Control Manuf. for Residential, Commercial, & Appliance Use
334513	Instruments & Related Products Manuf. for Measuring, Displaying, & Controlling Industrial
	Process
334515	Instrument Manufacturing for Measuring & Testing Electricity & Electrical Signals
334516	Analytical Laboratory Instrument Manufacturing
334517	Irradiation Apparatus Manufacturing
334518	Watch, Clock, & Part Manufacturing
334519	Other Measuring & Controlling Device Manufacturing
334611	Software Reproducing
334613	Magnetic & Optical Recording Media Manufacturing
335222	Household Refrigerator & Home Freezer Manufacturing
335314	Relay & Industrial Control Manufacturing
335921	Fiber Optic Cable Manufacturing
336412	Aircraft Engine & Engine Parts Manufacturing
336414	Guided Missile & Space Vehicle Manufacturing
336415	Guided Missile & Space Vehicle Propulsion Unit & Propulsion Unit Parts Manuf.
336419	Other Guided Missile & Space Vehicle Parts & Auxiliary Equip. Manuf.
337129	Wood Television, Radio, & Sewing Machine Cabinet Manufacturing
339111	Laboratory Apparatus & Furniture Manufacturing
339111	Surgical & Medical Instrument Manufacturing
339112	Ophthalmic Goods Manufacturing
337113	Ophinamine Goods Manufacturing

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339116	Dental Laboratories
339911	Jewelry (except Costume) Manufacturing
339912	Silverware & Hollowware Manufacturing
339913	Jewelers' Material & Lapidary Work Manufacturing
339914	Costume Jewelry & Novelty Manufacturing
339932	Game, Toy, & Children's Vehicle Manufacturing
339941	Pen & Mechanical Pencil Manufacturing
339943	Marking Device Manufacturing
Wholesale 7	Trade
423410	Photographic Equipment & Supplies Merchant Wholesalers
423420	Office Equipment Merchant Wholesalers
423430	Computer & Computer Peripheral Equipment & Software Merchant Wholesalers
423440	Other Commercial Equipment Merchant Wholesalers
423450	Medical, Dental, & Hospital Equipment & Supplies Merchant Wholesalers
423460	Ophthalmic Goods Merchant Wholesalers
423490	Other Professional Equipment & Supplies Merchant Wholesalers
423430	Electrical Apparatus & Equip., Wiring Supplies, & Related Equip. Merchant Wholesalers
423620	Electrical & Electronic Appliance, TV, & Radio Set Merchant Wholesalers
423620	Other Electronic Parts & Equipment Merchant Wholesalers
423090	Jewelry, Watch, Precious Stone, & Precious Metal Merchant Wholesalers
	Other Miscellaneous Durable Goods Merchant Wholesalers
423990 424210	
	Drugs & Druggists' Sundries Merchant Wholesalers
424310	Piece Goods, Notions & Other Dry Goods Merchant Wholesalers
424320 424330	Men's & Boys' Clothing & Furnishings Merchant Wholesalers
	Women's, Children's, & Infants' Clothing & Accessories Merchant Wholesalers Footwear Merchant Wholesalers
424340 424610	
424610	Plastics Materials & Basic Forms & Shapes Merchant Wholesalers Other Chemical & Allied Products Merchant Wholesalers
424090	Business to Business Electronic Markets
425110	
423120	Wholesale Trade Agents & Brokers
Retail Trad	le
441110	New Car Dealers
441120	Used Car Dealers
441210	Recreational Vehicle Dealers
441221	Motorcycle Dealers
441222	Boat Dealers
441229	All Other Motor Vehicle Dealers
441310	Automotive Parts & Accessories Stores
442210	Floor Covering Stores
443111	Household Appliance Stores
443112	Radio, Television, & Other Electronics Stores
443120	Computer & Software Stores
443130	Camera & Photographic Supplies Stores
444210	Outdoor Power Equipment Stores
445120	Convenience Stores

445310	Beer, Wine, & Liquor Stores
446110	Pharmacies & Drug Stores
446120	Cosmetics, Beauty Supplies, & Perfume Stores
446130	Optical Goods Stores
446191	Food (Health) Supplement Stores
446199	All Other Health & Personal Care Stores
447110	Gasoline Stations with Convenience Stores
447190	Other Gasoline Stations
448110	Men's Clothing Stores
448120	Women's Clothing Stores
448130	Children's & Infants' Clothing Stores
448140	Family Clothing Stores
448190	Other Clothing Stores
448210	Shoe Stores
448310	Jewelry Stores
451110	Sporting Goods Stores
451120	Hobby, Toy, & Game Stores
451130	Sewing, Needlework, & Piece Goods Stores
451140	Musical Instrument & Supplies Stores
451211	Book Stores
451212	News Dealers & Newsstands
451220	Prerecorded Tape, Compact Disc, & Record Stores
453110	Florists
453210	Office Supplies & Stationery Stores
453220	Gift, Novelty, & Souvenir Stores
453930	Manufactured (Mobile) Home Dealers
453991	Tobacco Stores
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)
454111	Electronic Shopping
454112	Electronic Auctions
-	ion & Warehousing
481211	Nonscheduled Chartered Passenger Air Transportation
481212	Nonscheduled Chartered Freight Air Transportation
481219	Other Nonscheduled Air Transportation
482111	Line-Haul Railroads
482112	Short Line Railroads
483112	Deep Sea Passenger Transportation
483212	Inland Water Passenger Transportation
486110	Pipeline Transportation of Crude Oil
486210	Pipeline Transportation of Natural Gas
486910	Pipeline Transportation of Refined Petroleum Products
486990	All Other Pipeline Transportation
487210	Scenic & Sightseeing Transportation, Water
488330	Navigational Services to Shipping
488510	Freight Transportation Arrangement

Information	5.44.4
511110	Newspaper Publishers
511120	Periodical Publishers
511130	Book Publishers
511140	Directory & Mailing List Publishers
511191	Greeting Card Publishers
511199	All Other Publishers
511210	Software Publishers
512110	Motion Picture & Video Production
512120	Motion Picture & Video Distribution
512131	Motion Picture Theaters (except Drive-Ins)
512132	Drive-In Motion Picture Theaters
512191	Teleproduction & Other Postproduction Services
512199	Other Motion Picture & Video Industries
512210	Record Production
512220	Integrated Record Production/Distribution
512230	Music Publishers
512240	Sound Recording Studios
512290	Other Sound Recording Industries
515111	Radio Networks
515112	Radio Stations
515120	Television Broadcasting
516110	Internet Publishing & Broadcasting
517110	Wired Telecommunications Carriers
517211	Paging
517212	Cellular & Other Wireless Telecommunications
517310	Telecommunications Resellers
517910	Other Telecommunications
518111	Internet Service Providers
518112	Web Search Portals
518210	Data Processing, Hosting, & Related Services
519110	News Syndicates
519120	Libraries & Archives
519190	All Other Information Services
F: 0 I-	
Finance & In 521110	
	Monetary Authorities - Central Bank
522110	Commercial Banking
522120	Savings Institutions
522130	Credit Unions
522190	Other Depository Credit Intermediation
522210	Credit Card Issuing
522220	Sales Financing
522291	Consumer Lending
522292	Real Estate Credit
522293	International Trade Financing
522294	Secondary Market Financing

522200	All Other Newdomesiters Credit Intermediation
522298	All Other Nondepository Credit Intermediation
522310	Mortgage & Nonmortgage Loan Brokers
522320	Financial Transactions Processing, Reserve, & Clearinghouse Activities Other Activities Related to Credit Intermediation
522390	Other Activities Related to Credit Intermediation
523110	Investment Banking & Securities Dealing
523120	Securities Brokerage
523130	Commodity Contracts Dealing
523140	Commodity Contracts Brokerage
523210	Securities & Commodity Exchanges
523910	Miscellaneous Intermediation
523920	Portfolio Management
523930	Investment Advice
523991	Trust, Fiduciary, & Custody Activities
523999	Miscellaneous Financial Investment Activities
524113	Direct Life Insurance Carriers
524114	Direct Health & Medical Insurance Carriers
524126	Direct Property & Casualty Insurance Carriers
524127	Direct Title Insurance Carriers
524128	Other Direct Insurance (except Life, Health, & Medical) Carriers
524130	Reinsurance Carriers
524210	Insurance Agencies & Brokerages
524291	Claims Adjusting
524292	Third Party Administration of Insurance & Pension Funds
524298	All Other Insurance Related Activities
525110	Pension Funds
525120	Health & Welfare Funds
525190	Other Insurance Funds
525910	Open-End Investment Funds
525920	Trusts, Estates, & Agency Accounts
525930	Real Estate Investment Trusts
525990	Other Financial Vehicles
	& Rental & Leasing
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)
531130	Lessors of Miniwarehouses & Self-Storage Units
531190	Lessors of Other Real Estate Property
531210	Offices of Real Estate Agents & Brokers
531311	Residential Property Managers
531312	Nonresidential Property Managers
531320	Offices of Real Estate Appraisers
531390	Other Activities Related to Real Estate
532111	Passenger Car Rental
532112	Passenger Car Leasing
532220	Formal Wear & Costume Rental

532230	Video Tape & Disc Rental
532411	Commercial Air, Rail, & Water Transportation Equipment Rental & Leasing
532412	Construction, Mining, & Forestry Machinery & Equipment Rental & Leasing
532420	Office Machinery & Equipment Rental & Leasing
532490	Other Commercial & Industrial Machinery & Equipment Rental & Leasing
533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
Professional	l & Technical Services
541110	Offices of Lawyers
541120	Offices of Notaries
541191	Title Abstract & Settlement Offices
541199	All Other Legal Services
541211	Offices of Certified Public Accountants
541213	Tax Preparation Services
541214	Payroll Services
541219	Other Accounting Services
541310	Architectural Services
541330	Engineering Services
541340	Drafting Services
541350	Building Inspection Services
541360	Geophysical Surveying & Mapping Services
541370	Surveying & Mapping (except Geophysical) Services
541380	Testing Laboratories
541410	Interior Design Services
541420	Industrial Design Services
541430	Graphic Design Services
541490	Other Specialized Design Services
541511	Custom Computer Programming Services
541512	Computer Systems Design Services
541513	Computer Facilities Management Services
541519	Other Computer Related Services
541611	Administrative Management & General Management Consulting Services
541612	Human Resources & Executive Search Consulting Services
541613	Marketing Consulting Services
541614	Process, Physical Distribution, & Logistics Consulting Services
541618	Other Management Consulting Services
541620	Environmental Consulting Services
541690	Other Scientific & Technical Consulting Services
541710	Research & Development in the Physical, Engineering, & Life Sciences
541710	Research & Development in the Social Sciences & Humanities
541720	•
541810	Advertising Agencies
	Public Relations Agencies Media Buying Agencies
541830	
541840	Media Representatives
541850 541860	Display Advertising
541860	Direct Mail Advertising
541870	Advertising Material Distribution Services

541890	Other Services Related to Advertising	
541910	Marketing Research & Public Opinion Polling	
541921	Photography Studios, Portrait	
541922	Commercial Photography	
541930	Translation & Interpretation Services	
541990	All Other Professional, Scientific, & Technical Services	
Managemen 551111	t of Companies & Enterprises Offices of Bank Holding Companies	
551111	Offices of Other Holding Companies	
551114	Corporate, Subsidiary, & Regional Managing Offices	
331114	Corporate, Subsidiary, & Regional Managing Offices	
Administrative & Waste Services		
561110	Office Administrative Services	
561310	Employment Placement Agencies	
561320	Temporary Help Services	
561330	Professional Employer Organizations	
561410	Document Preparation Services	
561421	Telephone Answering Services	
561422	Telemarketing Bureaus	
561431	Private Mail Centers	
561439	Other Business Service Centers (including Copy Shops)	
561440	Collection Agencies	
561450	Credit Bureaus	
561491	Repossession Services	
561492	Court Reporting & Stenotype Services	
561499	All Other Business Support Services	
561510	Travel Agencies	
561520	Tour Operators	
561591	Convention & Visitors Bureaus	
561599	All Other Travel Arrangement & Reservation Services	
561611	Investigation Services	
561612	Security Guards & Patrol Services	
561621	Security Systems Services (except Locksmiths)	
561622	Locksmiths	
Education &	z Health Services	
611110	Elementary & Secondary Schools	
611210	Junior Colleges	
611310	Colleges, Universities, & Professional Schools	
611410	Business & Secretarial Schools	
611420	Computer Training	
611430	Professional & Management Development Training	
611511	Cosmetology & Barber Schools	
611512	Flight Training	
611513	Apprenticeship Training	
611519	Other Technical & Trade Schools	

611610	Fine Arts Schools	
611620	Sports & Recreation Instruction	
611630	Language Schools	
611691	Exam Preparation & Tutoring	
611692	Automobile Driving Schools	
611699	All Other Miscellaneous Schools & Instruction	
611710	Educational Support Services	
Health Care & Social Assistance		
621111	Offices of Physicians (except Mental Health Specialists)	
621112	Offices of Physicians, Mental Health Specialists	
621210	Offices of Dentists	
621310	Offices of Chiropractors	
621320	Offices of Optometrists	
621330	Offices of Mental Health Practitioners (except Physicians)	
621340	Offices of Physical, Occupational & Speech Therapists, & Audiologists	
621391	Offices of Podiatrists	
621399	Offices of All Other Miscellaneous Health Practitioners	
621410	Family Planning Centers	
621420	Outpatient Mental Health & Substance Abuse Centers	
621491	HMO Medical Centers	
621492	Kidney Dialysis Centers	
621493	Freestanding Ambulatory Surgical & Emergency Centers	
621498	All Other Outpatient Care Centers	
621511	Medical Laboratories	
621512	Diagnostic Imaging Centers	
624190	Other Individual & Family Services	
624221	Temporary Shelters	
624229	Other Community Housing Services	
624230	Emergency & Other Relief Services	
624410	Child Day Care Services	
	ainment, & Recreation	
711219	Other Spectator Sports	
711310	Promoters of Performing Arts, Sports, & Similar Events with Facilities	
711320	Promoters of Performing Arts, Sports, & Similar Events without Facilities	
711410	Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	
711510	Independent Artists, Writers, & Performers	
712110	Museums	
712120	Historical Sites	
712130	Zoos & Botanical Gardens	
712190	Nature Parks & Other Similar Institutions	
713940	Fitness & Recreational Sports Centers	
713950	Bowling Centers	

Accommodation & Food Services 721191 Bed-&-Breakfast Inns 721199 All Other Traveler Accommodation 721211 RV (Recreational Vehicle) Parks & Campgrounds 721214 Recreational & Vacation Camps (except Campgrounds) 721310 Rooming & Boarding Houses 722110 **Full-Service Restaurants** Limited-Service Restaurants 722211 722213 Snack & Nonalcoholic Beverage Bars 722410 Drinking Places (Alcoholic Beverages) **Other Services** 811111 General Automotive Repair 811112 Automotive Exhaust System Repair Automotive Transmission Repair 811113 Other Automotive Mechanical & Electrical Repair & Maintenance 811118 811121 Automotive Body, Paint, & Interior Repair & Maintenance Automotive Glass Replacement Shops 811122 811191 Automotive Oil Change & Lubrication Shops 811192 Car Washes 811198 All Other Automotive Repair & Maintenance Consumer Electronics Repair & Maintenance 811211 Computer & Office Machine Repair & Maintenance 811212 Communication Equipment Repair & Maintenance 811213 811219 Other Electronic & Precision Equipment Repair & Maintenance 811411 Home & Garden Equipment Repair & Maintenance 811412 Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance 812111 Barber Shops **Beauty Salons** 812112 812113 **Nail Salons** 812191 Diet & Weight Reducing Centers Other Personal Care Services 812199 Funeral Homes & Funeral Services 812210 Cemeteries & Crematories 812220 812320 Drycleaning & Laundry Services (except Coin-Operated) 812930 Parking Lots & Garages 812990 All Other Personal Services 813110 **Religious Organizations** 813211 **Grantmaking Foundations** 813212 Voluntary Health Organizations Other Grantmaking & Giving Services 813219 **Human Rights Organizations** 813311

Environment, Conservation & Wildlife Organizations

813319	Other Social Advocacy Organizations
813410	Civic & Social Organizations
813910	Business Associations
813920	Professional Organizations
813930	Labor Unions & Similar Labor Organizations
813940	Political Organizations
813990	Other Similar Organizations (except Business, Professional, Labor, & Political Organizations
814110	Private Households